1947. **File No.** O Trusts/47

Legal/ **DEPARTMENT**

A **BRANCH**

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Subject.— Opinions under the Indian Trusts Act, 1882.

P.3/47

File No. O Trusts/47

Stl. Sectt. Slip 24 B o.

296-A.

CONTENTS.

Legal Department File No.O. Trusts/1947.

Sr. No.	Compilation No.	Subject	Pages
		Indian Trusts Act, 1882.	
1.	R.I.No.2492/1.3.47. O.No.2996/27.3.47.	Whether a gift by a Californian resident to trustees in Bombay would be exempt from duty under the Californian Inheritance Tax Act -	1-2.
2.	R.I.No.2078/21.2.47. O.No.2061/1.3.47.	Whether there is any legal objection to changing the name of "The Lord Reay Industrial Museum" at Poona -	3-4.

S.I./10/5/56. 5c.

R.I.No.2078/21-2-47.

Office of the R.L.A.

The History of the Lord Reay Industrial Museum, as stated by G.D. in its office note at page 131, is as follows:-

> "In the year 1887 an exhibition was held in Poona under the auspices of the Western India Industrial Association. The exhibition received the sympathetic consideration of Lord Reay, the then Governor of Bombay, and the Industrial Museum in Poona was a logical outcome of theexhibition. On closing the exhibition the Association had a balance of Rs.8000. In 1895 a large fund was collected in Bombay for a Memorial in honour of Lord Reay and the Exhibition Committee in Poona succeeded in securing Rs.6000 on condition that the museum should be established as a Memorial to Lord Reay. The Western India Association negotiated with the Poona Municipality and handed over the whole amount of Rs.14000 to the Poona City Municipality together with the collection of articles in the Museum with a request that the Municipality should contribute Rs.3000 to the fund provide a site gratis for a building for the Museum and should maintain and manage the institution".

2. The fact that a donation of Rs.6000 was made on condition that the museum should be established as a memorial to Lord Reay implies an obligation to continue the name "Lord Reay Museum" and it would not be legally possible to change that name save with the sanction of the Court under section 92 of the Civil Procedure Code, which sanction the Court would be reluctant to grant unless there were very cogent reasons (cf. R.L.A's opinion No. 1267 dated the 10th February 1941).

D.V.Vyas

Remembrancer of Legal Affairs.

U.R. to G.D. No.2061, dated the 1st March 1947.

S.I./9/5/56. 4c.

R.I.No.2492/1-3-47.

Office of the R.L.A.

Since there is no legislation either Central or Provincial, levying any legacy, succession or death tax on bequests to charities, a gift by a Californian resident to trustees in Bombay would be exempt from duty under the Californian Inheritance Tax Act. Any such gift by any resident of Bombay to the trustees in California would not be liable to any duty under the laws in effect in Bombay.

D.V.Vyas

Remembrancer of Legal Affairs.

U.R. to R. & S.D. No.2996 dated the 27th March 1947.

S.I./9/5/56. 4c.